

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

----- X  
In Re: : Chapter 11  
: :  
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
: :  
Debtors. : (Jointly Administered)  
: :  
-----X

**RESPONSE OF LASALLE NATIONAL BANK, AS TRUSTEE, TO  
THIRD OMNIBUS CLAIMS OBJECTION**

LaSalle National Bank, as Trustee under Trust Agreement dated October 1, 1990 and known as Trust No. 115897 ("LaSalle"), for its Response to Debtors' Third Omnibus Claims Objection, states as follows:

Pursuant to a lease dated October 29, 1990, and subsequent amendments thereto, LaSalle is the landlord and Delphi Mechatronic Systems, Inc. ("Delphi") is the tenant at the premises located at 3110 Wood Creek Drive, Downers Grove, Illinois (the "Premises"). The lease and amendments thereto are attached to LaSalle's proof of claim and are referred to herein collectively as the "Lease." LaSalle's claim is based on real estate taxes that are due from Delphi pursuant to Article VI of the Lease.

On October 8, 2005, Delphi filed its bankruptcy petition. In Illinois, real estate taxes are paid in arrears. For example, 2005 real estate taxes are due and payable in 2006. In May, 2006, LaSalle, through its agent, Nicolson, Porter & List, sent a notice to Delphi requesting payment for 2005 real estate taxes. To date, Delphi has not paid any of the 2005 real estate taxes which it owes under the terms of the Lease.

The 2005 real estate taxes for the Premises was \$72,817.26. A copy of the 2005 real estate tax bill is attached hereto as Exhibit A. The amount of the first installment 2005 real estate taxes, for the period from January 1 through June 30, 2005 was \$36,408.63. Since Delphi occupied all of the Premises during this time period, it is responsible for the entire first installment 2005 real estate tax payment of **\$36,408.63**.

The second installment 2005 real estate taxes, which covers the period from July 1 through December 31, was also \$36,408.63. Since there were 184 days in the second half of 2005, the amount of real estate taxes owed per day during that time period was \$197.87. Delphi is not responsible for the full amount of the second installment 2005 tax bill because on August 15, 2005, Delphi reduced the amount of space it occupied at the Premises. As of August 15, 2005, Delphi only occupied 72.02% of the Premises. Using the \$197.87 owed per day, Delphi owes **\$9,102.02** for the 46 – day period between July 1, 2005 and August 15, 2005 (the day Delphi first occupied less space at the Premises). Based on the \$197.87 owed per day, the amount of taxes owed for the 53 – day period between August 16, 2005 and October 7, 2005 (the day before the filing of the bankruptcy petition) was \$10,487.11. Delphi owes 72.02% of this amount, which equals **\$7,552.82**. Thus, Delphi's total prepetition debt in connection with the 2005 real estate tax bill is **\$53,063.47** (\$36,408.63 + \$9,102.02 + \$7,552.82).

Regarding the period after the filing of the bankruptcy petition, for the 85 – day period from October 8, 2005 through December 31, 2005, the prorated amount of the 2005 real estate taxes was \$16,818.95. Delphi owes 72.02% of this amount, which equals \$12,113.01. Thus, Delphi's postpetition debt relating to the 2005 real estate taxes for the Premises is **\$12,113.01**.

LaSalle is entitled to an unsecured claim in the amount of \$53,063.47 for prepetition debt and LaSalle is entitled to be reimbursed in full for the \$12,113.01 in real estate taxes that constitute postpetition debt.

In addition to the address on LaSalle's proof of claim, any Reply to this Response should be delivered to: Jonathan E. Rothschild, John D. Silk, Rothschild, Barry & Myers, 55 West Monroe Street, Suite 3900, Chicago, Illinois 60603. The name, address and telephone number of the person possessing ultimate authority to reconcile, settle, or otherwise resolve the claim is: Jonathan E. Rothschild, John D. Silk, Rothschild, Barry & Myers, 55 West Monroe Street, Suite 3900, Chicago, Illinois 60603, (312) 372-2345.

Dated: November 21, 2006

ROTHSCHILD, BARRY & MYERS

By: /s/ John D. Silk  
John D. Silk  
55 West Monroe Street, Suite 3900  
Chicago, Illinois 60603-5017

Attorneys for LaSalle National Bank as  
Trustee under Trust Agreement dated  
October 1, 1990 and known as Trust No.  
115897

**EXHIBIT A**

MDG2005 00281123 1 MB 0326 Q92315

05-36-201-015  
DELPHI AUTOMOTIVE SYSTEMS  
5825 DELPHI DR  
TROY MI 48098-2828

281123

JUNE 1, 2006	\$36,408.63
PAYING LATE?	PAY THIS AMOUNT:
JUN 2 THRU 30	36954.76
JUL 1 THRU 31	37500.89
AUG 1 THRU 31	38047.02
SEP 1 THRU 30	38593.15
OCT 1 THRU 31	39139.28
NOV 1 THRU 17	39685.41

U.S. POSTMARK IS USED TO DETERMINE LATE PENALTY.

PAYMENT OF THIS 2005 TAX BILL AFTER OCTOBER 31, 2006, REQUIRES A CASHIER'S CHECK, CASH OR MONEY ORDER.

NO PAYMENT WILL BE ACCEPTED AFTER NOV. 17, 2006

1053620101585111000364086311



2005 DU PAGE COUNTY  
REAL ESTATE TAX BILL

PARCEL NUMBER 05-36-201-015  
\$36,408.63 DUE ON JUNE 1, 2006  
\$36,408.63 DUE ON SEPT 1, 2006

JOHN LOTUS NOVAK, County Collector  
OFFICE: 421 N. COUNTY FARM RD., WHEATON, IL 60187  
HOURS: 8-4:30, MON-FRI PHONE 630-407-5900

2004 RATES	2005 RATES	TAX DISTRICTS / CODE 5111	2004 TAX	2005 TAX	2004 RATES	2005 RATES	TAX DISTRICTS / CODE 5111	2004 TAX	2005 TAX
** COUNTY **					** EDUCATION **				
.1043	.1030	COUNTY OF DU PAGE	1581.45	1558.12	1.6482	1.5880	G S DIST 56-EX BDS	24990.99	24022.31
.0292	.0250	PENSION FUND	382.09	378.18	.0617	.0598	PENSION FUND	935.53	904.61
.0413	.0354	COUNTY HEALTH DEPT	626.21	535.50	.0622	.0571	G S DIST 58-JJ BD	943.11	863.77
.0142	.0163	PENSION FUND	215.30	246.57	1.5414	1.4911	HIGH SCHOOL DIST 99	23371.63	22556.46
.1270	.1179	FOREST PRESERVE DIST	1925.65	1783.52	.0500	.0454	PENSION FUND	758.13	686.78
.0088	.0092	PENSION FUND	133.43	139.17	.1931	.1843	COLLEGE DU PAGE 502	2927.89	2787.97
.0213	.0198	DU PAGE AIRPORT AUTH	322.96	299.52	.0041	.0031	PENSION FUND	62.27	47.01
** LOCAL **									
NO LEVY	NO LEVY	DU PAGE WATER COMM							
.0406	.0388	HILTON TOWNSHIP	615.60	586.94					
.0622	.0601	HILTON TWP ROAD	943.11	909.15					
.1876	.1666	VLG DWRS GR EX FIRE	2844.50	2520.22					
.1234	.1294	PENSION FUND	1871.06	1960.51					
.1283	.1175	VLG DWRS GR FIRE	1945.36	1777.46					
.2033	.1942	VLG DWRS GR LTR	3082.55	2937.74					
.3040	.2908	CORNERS GROVE PARK	4609.43	4399.04					
.0282	.0280	PENSION FUND	427.58	423.56					
.0339	.0326	CORNERS GR SAN DIST	514.01	493.15					
			5.0143	4.8136	TOTALS			76029.84	72817.26

NO PAYMENT WILL BE ACCEPTED AFTER 4:30 PM ON NOVEMBER 17, 2006

ASSESSMENT QUESTIONS? CALL YOUR TOWNSHIP ASSESSOR 630-653-5220

MULTIPLIERS WHICH EQUALIZE ASSESSED VALUE

SUPERVISOR OF ASSESSMENTS	BOARD OF REVIEW	STATE	2004 BILLING VALUE	2004 RESIDENTIAL FAIR CASH VALUE	2005 RESIDENTIAL FAIR CASH VALUE
073000	1.000000	1.0000	1516260		

EQUALIZED ASSESSMENT	SENIOR FREEZE EXEMPTION	SENIOR EXEMPTION	RESIDENTIAL EXEMPTION	2005 BILLING VALUE	TOTAL TAX RATE PER \$100 VALUATION	TOTAL 2005 TAX DUE
1512740	-	-	-	1512740	4.8136/100	72,817.26

DELPHI AUTOMOTIVE SYSTEMS  
5825 DELPHI DR  
TROY MI 48098-2828

TO CHANGE NAME/ADDRESS, CALL  
COUNTY CLERK AT 630-407-5540

MAKE CHECK PAYABLE TO: DU PAGE COUNTY COLLECTOR - SEND THIS COUPON WITH YOUR 2<sup>ND</sup> INSTALLMENT PAYMENT OF 2005 TAX

MAIL PAYMENT TO: P.O. BOX 4203, CAROL STREAM, IL 60197-4203

PAY ON-LINE AT: www.dupageco.org/treasurer

05-36-201-015  
DELPHI AUTOMOTIVE SYSTEMS  
5825 DELPHI DR  
TROY MI 48098-2828

ON OR BEFORE:	PAY:
SEPT 1, 2006	\$36,408.63
PAYING LATE?	PAY THIS AMOUNT:
SEP 2 THRU 30	36954.76
OCT 1 THRU 31	37500.89
NOV 1 THRU 17	38057.02 *
* INCLUDES \$10 COST - SEE BACK OF BTL FOR EXPLANATION	

U.S. POSTMARK IS USED TO DETERMINE LATE PENALTY.

PAYMENT OF THIS 2005 TAX BILL AFTER OCTOBER 31, 2006, REQUIRES A CASHIER'S CHECK, CASH OR MONEY ORDER.

NO PAYMENT WILL BE ACCEPTED AFTER NOV. 17, 2006

2053620101585111000364086312